

HOUSE No. 2788

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act establishing a ENERGY STAR sales tax holiday.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bradley H. Jones, Jr.	20th Middlesex
George N. Peterson, Jr.	9th Worcester
Viriato Manuel deMacedo	1st Plymouth
Elizabeth Poirier	14th Bristol
F. Jay Barrows	1st Bristol
Paul K. Frost	7th Worcester
Susan Williams Gifford	2nd Plymouth
Bradford R. Hill	4th Essex
Richard J. Ross	9th Norfolk
Todd M. Smola	1st Hampden
Jeffrey Davis Perry	5th Barnstable
Robert S. Hargraves	1st Middlesex

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT ESTABLISHING A ENERGY STAR SALES TAX HOLIDAY.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Notwithstanding any general or special law to the contrary, for the days of
2 August 15, 2009 and August 16, 2009, an excise shall not be imposed upon non-business sales at
3 retail of ENERGY STAR products. For the purposes of this act, “ENERGY STAR products”
4 shall mean products that are clearly labeled as such and rated for energy efficiency under the
5 ENERGY STAR program established in section 324A of the Energy Policy and Conservation
6 Act, as it may be amended from time to time, and regulated by the Environmental Protection
7 Agency, but shall not include telecommunications, tobacco products subject to the excise
8 imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats,
9 meals or a single item the price of which is in excess of \$2,500.

10 SECTION 2. Notwithstanding any general or special law to the contrary, for the days of
11 August 15, 2009, and August 16, 2009, a vendor shall not add to the sales price or collect from a
12 non-business purchaser an excise upon sales at retail of ENERGY STAR products. The
13 commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail
14 of ENERGY STAR products purchased on August 15, 2009 and August 16, 2009. An excise
15 erroneously or improperly collected during the days of August 15, 2009, and August 16, 2009,

shall be remitted to the department of revenue. This section shall not apply to the sale of telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of \$2,500.

SECTION 3. Reporting requirements imposed upon vendors of tangible personal property, by law or by regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales for the days of August 15, 2009, and August 16, 2009.

SECTION 4. On or before December 31, 2009, the commissioner of revenue shall certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from personal and corporate income taxes and other sources, pursuant to this act. The commissioner shall file a report with the joint committee on revenue and the house and senate committees on ways and means detailing by fund the amounts under general and special laws governing the distribution of revenues under chapter 64H of the General Laws which would have been deposited in each fund, without this act.

SECTION 5. The commissioner of revenue shall issue instructions or forms, or promulgate rules or regulations, necessary for the implementation of this act.

SECTION 6. Eligible sales at retail of ENERGY STAR products under sections 1 and 2 are restricted to those transactions occurring on August 15, 2009 and August 16, 2009. Transfer of possession of or payment in full for the property shall occur on 1 of those days, and prior sales or layaway sales shall be ineligible.